

OFFICIAL GAZETTE



GOVERNMENT OF GOA

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue and Expenditure Division

Notification

5/17/2001-Fin(R&C)(3)

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the 'said Act') and in partial modification of the Government Notification No.5/6/2001-Fin(R&C)(2) dated 30th March, 2001, published in the Official Gazette, Extraordinary No. 5, Sr. I, No. 52 dated 30th March, 2001 (hereinafter referred to as the 'said Notification'), the Government of Goa hereby amends the Second Schedule appended to the said Act as follows:—

In the Second Schedule appended to the said Act,—

(i) for existing entry at serial No. 68, the following shall be substituted, namely:—

"68. Any goods, other than those mentioned in the Schedule appended to this entry, manufactured, processed or assembled in the State of Goa by any small scale industry set up on or after 1-7-1983, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by it on any date prior to 1-7-1983 at the point of sale made by such small scale industry for a period of fifteen years from the date of first sale of the goods manufactured, processed or

assembled, effected by such small scale industry on or after the date of its registration under the Goa Sales Tax Act, 1964 (Act 4 of 1964):

Provided that—

(i) the small scale industry is also registered as such small scale industry with the Directorate of Industries, Government of Goa;

(ii) in the case of small scale industry, which has been established by transferring the ownership, shifting or dismantling of a small scale industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile small scale industry since the first commencement of the manufacture, processing or assembling by it, notwithstanding the transfer of ownership, shifting or dismantling of such small scale industry;

(iii) notwithstanding anything contained in the aforesaid provision, the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his assessing authority a declaration obtained from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also render true and complete account of all the purchases, sales and stocks of goods made by him from small scale industries availing benefit of the entry:

Provided further that the benefit of exemption from tax under the Goa Sales Tax Act, 1964 (Act 4 of 1964), under this entry shall not be available to small scale industries of high polluting nature as declared by the Central Government and mentioned in the Annexure herebelow set up within the State of Goa on or after 23-4-87:

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption under this entry to such industry for such period and on such condition as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided also that subject to fulfillment of the conditions hereinabove specified, the industrial units, other than those mentioned in the Annexure appended hereto, which have obtained provisional registration upto 31-7-2001 from the Directorate of Industries, Government of Goa, as small scale industry, shall be entitled for the benefit of this entry for a period of 10 years from the date of first sale, if such unit goes in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

Industries of high polluting nature as declared by the Central Government.

- (i) Primary metallurgical producing industries, viz., zinc, lead, copper aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;

- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries (lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

SCHEDULE

(1) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957).

(2) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container";

(ii) for existing entry at Serial No. 85, the following shall be substituted, namely:—

"85. Any goods, other than those mentioned in the Schedule appended to this entry, manufactured, processed or assembled in the State of Goa by any medium/large scale industry except those of high polluting nature as declared by the Central Government and mentioned in the Annexure appended hereto, set up on or after 23-4-1987, which has not gone into production and has not effected any sale of the goods manufactured, processed or assembled by them on any date prior to 23-4-1987 at the point of sale made by such medium/large scale industry for a period of 10 years/5 years respectively, from the date of first sale or from the date of first consignment/branch transfer, as the case may be, of the goods manufactured, processed or assembled, effected by such medium or large scale industry on or after the date of its registration under the Goa Sales Tax Act, 1964 (Act 4 of 1964).

Notwithstanding anything contained herei-nabove but subject to other provisions of this entry, any large scale industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sale of goods manufactured, processed or assembled by it on any date prior to the first day of October, 1991, shall be entitled for the benefit of this entry for a period of 10 years:

Provided that—

(i) the medium/large scale industry referred to hereinabove is also registered as such industry with the Directorate General of Technical Development, New Delhi, and have been issued Industrial Licence under the Industries (Development and Regulation) Act, 1951 (Central Act 65 of 1951), by the Government of India, in the concerned ministry or such other registration authority, as the case may be;

(ii) in the case of a medium/large scale industry which was established by transferring the ownership, shifting or dismantling of a medium/large scale industry, the first sale for the purpose of this entry shall be deemed to be the sale effected by the erstwhile medium/large scale industry since the first commencement of the manufacture, processing or assembling by it, notwithstanding the transfer of ownership, shifting or dismantling of such Medium/Large Scale Industry;

(iii) in the case of large scale industry enjoying the benefit of five years exemption under entry 85 as it stood immediately prior to 1-10-1991, and in case the industry has made substantial additions to the fixed assets during the period from 1-10-1991 to the expiry of exemption, of not less than 75% of the value of fixed assets as on the date of production, for a further period of five years from such expiry date;

(iv) in the case of small and medium scale industries which graduate into medium and large scale industries respectively, on or before 17-12-1999, the benefit of exemption from tax shall be available to such Industries for a period of ten years or five years respectively, from the date of first sale/consignment/branch transfer, as the case may be, after their graduation into medium or large scale industries provided that such industries produce necessary certificate to this effect from the Directorate of Industries, Panaji, and/or from the respective registering authority;

Provided further that nothing contained in the aforesaid provisions, shall affect the subsequent sales of goods covered by this entry made by any of the dealers registered under the said Act, which shall also be deemed to have been so covered under this entry, subject to the condition that the subsequent selling dealer claiming exemption, furnishes to his assessing authority a declaration obtained from the selling

medium scale industry/large scale industry or from each of the subsequent sellers in series of sales by successive dealers, as the case may be, in the specified form and manner and also renders true and complete account of all the purchases, sales and stocks of goods made by him from medium scale industry/large scale industry availing benefit of the entry:

Provided further that considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption under this entry to such industry for such period and on such condition as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided further that subject to fulfillment of the conditions hereinabove specified, the industrial units, other than those mentioned in the Annexure appended hereto, which have taken effective steps upto 31st July, 2001, for its setting up i.e., submission of application to the High Powered Co-ordination Committee, shall be entitled for the benefit of this entry for a period of 5 years from the date of first sale, if such unit goes in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

Industries of high polluting nature as declared by the Central Government.

- (i) Primary metallurgical producing industries, viz. zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprints;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;

- (xii) Basic drug;
- (xiii) Storage batteries(lead acide type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

SCHEDULE

(1) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise(Goods of Special Importance) Act, 1957(Central Act 58 of 1957).

(2) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container".

This Notification shall be deemed to have come into force with effect from 1-4-2001. However, in respect of the period from 1-4-2001 till the date of publication of this Notification in the Official Gazette, if any tax has been charged by any industry specified at serial No. (3) in the Schedules to the said entries, viz. entry 68 and entry 85 as amended by the said Notification and if such tax is not refunded to the purchaser within 30 days from the date of publication of this Notification in the Official Gazette, the sales of goods on which tax has been charged during the said period shall not qualify for exemption."

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Finance).

Panaji, 1st August, 2001.

Notification

5/17/2001-Fin(R&C)(2)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act") and in supersession of the Government Notification No. 5/2/2001-Fin(R&C) (1) dated 30th March, 2001, published in the Official Gazette, Extraordinary No. 5, Series I No 52, dated 30th March, 2001 (hereinafter referred to as the 'said Notification'), the

Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable on any goods, other than those mentioned in the Schedule appended to this Notification, manufactured, processed or assembled in the State of Goa by any medium/large scale industry having it's place of business in the State of Goa, except those of high polluting nature, as declared by the Central Government and mentioned in the Annexure appended hereto, and set up on or after 23-4-1987 which has not gone into production and has not effected any sales of the goods manufactured, processed or assembled by it on any date prior to 23-4-1987, at the point of sale made by such industry for a period of 10 years/5 years from the date of first sale made within the State or in course of inter-State trade or from the date of first consignment/branch transfer, as the case may be, whichever is earlier, of the goods manufactured, processed or assembled effected by such medium/large scale industry on or after the date of it's registration under the said Act.

Notwithstanding anything contained hereinabove, but subject to other provisions hereinafter stated, any Large Scale Industry set up on or after the first day of October, 1991, and which has not gone into production and has not effected any sales of goods manufactured, processed or assembled by it, on any date prior to the 1st day of October, 1991, shall be entitled to the benefit of exemption for a period of 10 years:

Provided that—

(i) the medium/large scale industry referred to hereinabove is also registered as such industry with the Directorate General of Technical Development, New Delhi, and has been issued industrial licence under the Industries(Development and Regulation) Act, 1951(Central Act 65 of 1951), by the Government of India in the concerned Ministry or such other registering authority, as the case may be;

(ii) in case of medium/large scale industry which has been established by transferring the ownership, shifting or dismantling of a medium/large scale industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile

medium/large scale industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such medium/large scale industry;

(iii) in the case of large scale industry enjoying the benefit of five years exemption under entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964), as it stood immediately prior to 1-10-1991, it shall continue to enjoy the exemption for the balance of the unexpired period of 5 years and on expiry of such period of 5 years, if expiry date falls on or after 1-10-1991 and the industry has made substantial additions to the fixed assets during the period from 1-10-1991 to expiry of exemption, of not less than 75% of the value of the fixed assets as on the date of production, for a further period of five years from such expiry date;

(iv) in the case of Small and Medium Scale Industries which graduates into medium and large scale industries respectively, on or before 17-12-1999, the benefit of exemption from tax shall be available to such industries for a period of ten years or five years respectively, from the date of first sale after their graduation into medium or large scale industries provided that such industries produce necessary certificate to this effect from the Directorate of Industries, Panaji, and/or the respective registering authority:

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the State Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption under this Notification to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this entry shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided further that subject to fulfillment of the conditions hereinabove specified, the industrial unit, other than those mentioned in the

Annexure appended hereto, which have taken effective steps upto 31st July, 2001, for its setting up i.e. submission of application to the High Powered Co-ordination Committee, shall be entitled for the benefit of this entry for a period of 5 years from the date of first sale, if such unit goes in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

- (i) Primary metallurgical producing industries, viz, zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;
- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Non assembling industries manufacturing storage batteries(lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics(raw plastic manufacture);
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos(basic manufacture of asbestos as a product);
- (xix) Fermentation Industry;
- (xx) Electroplating(Electroplating industries using cyanide).

SCHEDULE

(1) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise(Goods of Special Importance)Act, 1957(Central Act 58 of 1957);

(2) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container.

This Notification shall be deemed to have come into force with effect from 1-4-2001. However, in respect of the period from 1-4-2001 till the date of publication of this Notification in the Official Gazette, if any tax has been charged by any industry specified at serial No. (3) in the Schedule appended to the said Notification and

if such tax is not refunded to the purchaser within 30 days from the date of publication of this notification in the Official Gazette, the sales of goods on which tax has been charged during the said period shall not qualify for exemption.

By order and in the name of the Governor
of Goa.

Yvonne Cunha, Under Secretary (Finance).

Panaji, 1st August, 2001.

Notification

5/17/2001-Fin(R&C)(1)

In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter called the "said Act"), and in supersession of the Government Notification No. 5/2/2001-Fin(R&C) (2), dated 30th March, 2001, published in the Official Gazette, Extraordinary No. 5, Series I No. 52, dated 30th March, 2001 (hereinafter referred to as the "said Notification"), the Government of Goa, being satisfied that it is necessary so to do in the public interest, hereby directs that no tax under the said Act shall be payable on any goods, other than those mentioned in the Schedule appended to this Notification, manufactured, processed or assembled in the State of Goa by any small scale industry having its place of business in the State of Goa, except those of high polluting nature, as declared by the Central Government and mentioned in the Annexure appended hereto, and set up on or after 23-4-1987 which has not gone into production and has not effected any sales of the goods manufactured, processed or assembled by it on any date prior to 23-4-1987, at the point of sale made by such industry for a period of 15 years from the date of first sale made within the State or in course of inter-State trade or from the date of first consignment/branch transfer, as the case may be, whichever is earlier, of the goods manufactured, processed or assembled effected by such small scale industry on or after the date of its registration under the said Act.

Provided that—

(i) the small scale industry is also registered as such small scale industry with the Directorate of Industries, Government of Goa;

(ii) in case of small scale industry which has been established by transferring the ownership, shifting or dismantling of a small scale industry, the first sale for the purpose of this Notification shall be deemed to be the sale effected by the erstwhile small scale industry since the first commencement of the manufacture, processing or assembling by it notwithstanding the transfer of ownership, shifting or dismantling of such small scale industry:

Provided further that, considering the nature of process carried out by any of the industries so declared to be of high polluting nature, the State Government may, on the advice of the State Pollution Control Board that the process carried out by such industry is pollution free, extend the benefit of exemption to such industry for such period and on such conditions as it may deem fit:

Provided further that subject to fulfillment of the conditions hereinabove specified, the benefit of this Notification shall only be available to those industries which go in production and effect first sale of goods manufactured, processed or assembled by them on or before 31-3-2000:

Provided also that subject to fulfillment of the conditions hereinabove specified, the industrial units, other than those mentioned in the Annexure appended hereto, which have obtained provisional registration upto 31-7-2001 from the Directorate of Industries, Government of Goa, as small scale industry, shall be entitled for the benefit of this entry for a period of 10 years from the date of first sale, if such units goes in production and effect first sale of goods manufactured, processed or assembled by it on or before 31-3-2002.

ANNEXURE

Industries of high polluting nature as declared by the Central Government.

- (i) Primary metallurgical producing industries, viz. zinc, lead, copper, aluminium and steel;
- (ii) Paper, pulp and newsprint;
- (iii) Pesticides/insecticides;
- (iv) Refineries;
- (v) Fertilizers;
- (vi) Paints;
- (vii) Dyes;
- (viii) Leather tanning;
- (ix) Rayon;

- (x) Sodium/Potassium Cyanide;
- (xi) Foundry;
- (xii) Basic drug;
- (xiii) Storage batteries(lead acid type);
- (xiv) Acids/Alkalis;
- (xv) Plastics;
- (xvi) Rubber-synthetics;
- (xvii) Cement;
- (xviii) Asbestos;
- (xix) Fermentation Industry; and
- (xx) Electroplating.

SCHEDULE

(1) Tobacco products not liable for additional duties of excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957);

(2) Non-alcoholic beverages including mineral water, packed/bottled in non bio-degradable plastic container".

This Notification shall be deemed to have come into force with effect from 1-4-2001. However, in respect of the period from 1-4-2001 till the date of publication of this Notification in the Official Gazette, if any tax has been charged by any industry specified at serial No.3 in the Schedule appended to the said Notification and if such tax is not refunded to the purchaser within 30 days from the date of publication of this Notification in the Official Gazette, the sales of goods on which tax has been charged during the said period shall not qualify for exemption.

By order and in the name of the Governor of Goa.

Yvonne Cunha, Under Secretary (Finance).

Panaji, 1st August, 2001.

Notification

5/17/2001-Fin(R&C)(4)

The Government of Goa is hereby pleased to frame the GOA SALES TAX DEFERMENT-CUM-NET PRESENT VALUE COMPULSORY PAYMENT SCHEME, 2001, as follows, namely:—

1. Short title, application and commencement.—

(1) This Scheme may be called the Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2001.

(2) It shall apply to the industrial units eligible as per provisions of this scheme for the entire State of Goa.

(3) It shall be deemed to have come into force with effect from 1-4-2001.

2. Definitions.— In this Scheme, unless the context otherwise requires,—

(a) "balance un-expired period" means the period during which the eligible unit is entitled for benefit of exemption in terms of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964) as on the date of enforcement of this Scheme, reduced by the period during which the benefit of exemption under aforesaid entries availed by the said unit;

(b) "discounted value" means half the amount of interest at 15% per annum for five years at compounded rate;

(c) "eligible unit" shall mean and include the industrial unit in Small Scale, Medium Scale and Large Scale sectors which is entitled for benefit of entry 68 or entry 85 of the Second Schedule appended to the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the 'said entry') or under relevant notifications issued in exercise of the powers under sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956) (hereinafter referred to as the 'said notification'), except those which are specifically excluded from the purview of the Scheme;

(d) "implementing agency" means the Department of Sales Tax;

(e) The expression "sales tax liability for any period" means the following:—

(i) Sales Tax payable and deemed to have been paid under the Central Sales Tax Act, 1964 (Act 4 of 1964) during the period on the sales of goods covered by the said entry;

(ii) Sales Tax payable and deemed to have been paid under the Central Sales Tax Act, 1956 (Central Act 74 of 1956) during the period on the sales of goods covered by the said notification.

(f) "net present value" means the amount equal to sales tax liability of the eligible unit during given period reduced by discounted value or 50% of sales tax payable, whichever is more.

3. *Eligibility*.— The industrial unit, except those which are specifically excluded from the purview of the Scheme, which is entitled for the benefit of the said entry and/or said notification on the date of filing of application shall be eligible for opting for the benefit of this Scheme for the respective balance unexpired period subject to production of required supporting document and issue of certificate of eligibility. The option once exercised shall be final.

The following industries shall not be entitled for the benefit of this Scheme:—

(i) Industries manufacturing tobacco products not liable for additional duties of Excise under the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (Central Act 58 of 1957)

(ii) Industries manufacturing non alcoholic beverages including water, packed/bottled in non bio-degradable plastic containers.

4. *Quantum of benefit*.— The quantum of benefit under this Scheme will be equal to the tax deferred relating to balance unexpired period reduced by NPV(Net Present Value).

5. *Extent of deferral of tax and it's repayment*.— On availing option for the benefit under this Scheme, the payment of tax charged/payable shall be deemed to have been deferred for 5 years, subject to compulsory payment of Net Present Value which will be in lieu of repayment of deferral amount at the end of specified period. The payment of Net Present Value will discharge the industrial unit from any obligation under the Scheme towards repayment of deferred tax.

6. *Effect of non-payment of Net Present Value*.— In the event of non-payment of Net Present Value, the implementing agency shall recover the respective amount with interest as per provisions of the Goa Sales Tax Act, 1964 (Act 4 of 1964).

7. *Procedure for availing benefit of the Scheme*.— The eligible unit which desires to opt for the Scheme, except those specifically excluded from the purview of this Scheme, shall make an application to the Commissioner of Sales Tax in the form appended hereto, enclosing therewith the following documents:—

(i) the Certificate of registration/Acknowledgement of IEM/Letter of intent;

(ii) last assessment order;

(iii) declaration stating the date of first sale effected and the goods manufactured, processed or assembled.

On receipt of the application, the Commissioner of Sales Tax will scrutinize the application and issue eligibility certificate. Based on the eligibility certificate, the eligible unit will be entitled to charge sales tax at appropriate rate and effect payment of net present value. In the returns to be filed under Sales Tax Act, such unit will indicate the amount of tax paid by way of net present value and will also show the differential amount between tax liability reduced by net present value as discounted compensation in lieu of foregone Sales Tax Based Incentive.

**APPLICATION FORM FOR EXERCISING
OPTION UNDER "THE GOA SALES TAX
DEFERMENT-CUM-NET PRESENT VALUE
COMPULSORY PAYMENT SCHEME,
2001" AND FOR THE ISSUE OF
ELIGIBILITY CERTIFICATE**

(See clause 7)

To,

The Commissioner of Sales Tax,
Vikrikar Bhavan,
Old High Court Building,
Panaji, Goa.

Sir(s)/Madam,

In accordance with "The Goa Sales Tax Deferment-cum-Net Present Value Compulsory Payment Scheme, 2001" notified by the Government under Notification No.----- dated-----, I----- (Name), on behalf of the industrial unit-----, hereby opt for the said Scheme and apply for grant of eligibility certificate for availing the benefit under the Scheme.

(2) Information in respect of aforesaid industrial unit is given herebelow:

- (a) Name and address of the unit alongwith name and address of the proprietor/partner/director: -----
- (b) Registration No./Industrial licence No./DGTD Registration No. and date/Acknowledgement No. from Entrepreneurial

Assistance Unit, Secretariat
of Industrial Approvals,
Department of Industrial
Development, Ministry of
Industry, Government of India:-----
(certified copy to be enclosed)

behalf of the Company in the
matter of issue of eligibility
certificate, to be enclosed: -----

Certified that the statement made hereinabove are
true as per information derived from me/our record
which I believe to be correct.

(c) Date of commencement
of production: -----
(certificate to be enclosed)

It is agreed and understood by me/us that the "the
Goa Sales Tax Deferment-cum-Net Present Value Com-
pulsory Payment Scheme, 2001", has been gone through
by me/us and I/we shall abide by the provisions of the
same.

(d) No. of Registration certificate
under the Goa Sales Tax Act,
1964 (Act 4 of 1964) -----
Under the Central Sales Tax
Act, 1956 (Central Act 74 of
1956)

Yours faithfully

(Signature of the applicant)

(Name in block letters)-----

(Status) Prop./Chairman/M.D./Partner)

(e) Description of goods manu-
factured/processed/assembled:-----

FOR OFFICE USE

(f) Date of first sale of goods
manufactured/processed/
/assembled: -----

No. and Date of report of Sales Tax Office
(Appropriate Sales Tax Assessing Authority) -----

(g) Whether the unit is of
High Polluting nature
as declared by the Central
Government and included
in the annexure appended
to entry 68 and entry 85
of the Second Schedule
to the Goa Sales Tax Act,
1964. In the affirmative, the
category in which it is
falling: Yes/No

Total entitlement of exemption from -----to -----

Exemption availed upto -----

Notional benefit claimed/assessed
under local Act -----
under Central Act-----

(h) Year-wise details of benefit
under entry 68 or entry 85,
claimed/assessed:

Benefit under 'The Goa Sales Tax Deferment-cum-
Net Present Value Compulsory Payment Scheme, 2001'
available upto -----

Eligibility certificate recommended/rejected-----

Year	Turnover claimed/ /assessed under Entry 68/85	National Sales tax liability
(i)		
(ii)		
(iii)		
(iv)		
(v)		
(vi)		
(vii)		

Sales Tax Officer (HQ)

Order of the Commissioner of Sales Tax:

Date of Issue of Eligibility Certificate:-----

Review : on 30-4-2002.

By order and in the name of the Governor
of Goa.

Yvonne Cunha, Under Secretary (Finance).

Panaji, 1st August 2001.

(i) Copy of partnership deed,
memorandum and articles
of association, list of Direc-
tors, Power of Attorney, if
any, certified copy of
resolution passed by the
Board of Directors authorizing
a particular person to act on

Department of Law & Judiciary

Legal Affairs Division

Notification

7/50/2001-LA

The Goa Sales Tax (Second Amendment) Act, 2001 (Goa Act 51 of 2001), which has been passed by the Legislative Assembly of Goa on 23-7-2001 and assented to by the Governor of Goa on 1-8-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 3rd August, 2001.

The Goa Sales Tax (Second Amendment)
Act, 2001

(Goa Act 51 of 2001) [1-8-2001]

AN

ACT

further to amend the Goa Sales Tax Act, 1964
(Act 4 of 1964).

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Sales Tax (Second Amendment) Act, 2001.

(2) Sections 2, 3, 5 and 6 of this Act shall be deemed to have come into force with effect from the first day of April, 2001.

(3) Section 4 of this Act shall come into force on such date as the State Government may, by notification, in the Official Gazette appoint.

2. *Amendment of section 7B.*— For sub-section (1) of section 7B of the Goa Sales Tax Act, 1964 (Act 4 of 1964) (hereinafter referred to as the "principal Act"), the following shall be substituted, namely:—

"(1) The tax payable under section 7 shall be increased by the surcharge calculated at the rate of five percent of such tax:

Provided that no surcharge shall be payable on petroleum products sold by dealers liable for additional tax under section 7A of this Act

and on declared goods specified under section 14 of the Central Sales Tax Act, 1956 (Central Act 74 of 1956)."

3. *Amendment of section 11A.*— For existing section 11A of the principal Act, the following shall be substituted, namely:—

"11A. *Renewal of registration certificate.*— No dealer registered under section 11, shall carry on business unless he renews his registration certificate on payment of charges specified in the Thirtieth Schedule within ninety days from the commencement of the year to which renewal applies.

Notwithstanding anything contained hereinabove, the Commissioner of Sales Tax or any other officer empowered by him in that behalf may extend the said period to a further period of ninety days on payment of penalty of 1% per month or part thereof only in relation to the year 2001-02."

4. *Amendment of Sixth Schedule.*— For the existing Sixth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE SIXTH SCHEDULE

(See clause (v) of sub-section (1) of Section 7)

Sales of cooked food and non-alcoholic drinks served or sold or supplied for consumption at or outside any hotel including bar and restaurant shall be taxed at the following rates:—

Sr. No.	Category of dealers	Rate of tax applicable
(1)	(2)	(3)
(1)(A)	Hotels including bar and restaurant:—	10% on sale price of cooked food and non-alcoholic drinks.
(a)	attached to hotel classified as three star and above by the Director of Tourism, Government of India.	
(b)	attached to the hotel located in 'A' grade municipal area or coastal village including Time Sharing/Rent back accommodation having swimming pool.	
(c)	attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool.	

(1)	(2)	(3)
(B)	Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above, having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year.	
(2)	Hotels including bar and restaurant located in 'A' grade municipal area or coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses.	2% on sale price of cooked food and non-alcoholic drinks
(3)	Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year.	1% on sale price of cooked food and non-alcoholic drinks
(4)	Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year.	Exempted from payment of sales tax.

N.B.: For computing turnover of Rs. 3 lakhs for the purposes of items at serial numbers (2), (3) and (4) above, entire sales turnover of the hotel including bar and restaurant shall be taken into account."

5. *Amendment of Thirtieth Schedule.*— For the existing Thirtieth Schedule to the principal Act, the following Schedule shall be substituted, namely:—

"THE THIRTIETH SCHEDULE

Registration/renewal charges under the Goa Sales Tax Act, 1964 (Act 4 of 1964)

[See sections 11(2) and 11A]

Category of dealers	Amount of registration charges/renewal charges
(1)	(2)
(I) <u>Special category</u>	
(1) Petrol pumps and dealers primarily in petroleum products.	Rs. 2000/-
(2) Dealers primarily in cooking gas (LPG)	Rs. 2000/-

(1)	(2)
(II) <u>Hotels, bar and restaurant</u>	
(1) Hotels including bar and restaurant:—	Rs. 25000/-
(a) attached to hotel classified as three star and above by the Director of Tourism, Government of India.	
(b) attached to the hotel located in 'A' grade municipal area or coastal village including time sharing/rent back accommodation having swimming pool.	
(c) attached to the hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982), having swimming pool.	
(d) Any other hotel in 'A' grade municipal area or in coastal village not covered by (a), (b) and (c) above having turnover of cooked food and non-alcoholic drinks in excess of rupees twenty lakhs during the previous year.	
(2) Hotels including bar and restaurant located in 'A' grade municipal area of coastal village and those attached to hotel classified as 'A' or 'B' grade under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) not covered by (1) above but excluding those having turnover below rupees three lakhs per annum and cold drink houses.	Rs. 10,000/-
(3) Hotels including bar and restaurant not covered under serial numbers (1) and (2) above, having annual turnover of rupees three lakhs and above during previous year.	Rs. 5,000/-
(4) Any other hotel including bar and restaurant, food stall/pantry hawking or otherwise, serving cooked food and non-alcoholic drinks and beverages having turnover below rupees three lakhs during previous year.	Rs. 500/-

(III) Other dealers

(1) Turnover limit - upto Rs.1 lakh	Rs.	250/-
(2) Above Rs.1 lakh but below Rs. 3 lakhs	Rs.	500/-
(3) Rs. 3 lakhs but below Rs. 10 lakhs	Rs.	1,000/-
(4) Rs. 10 lakhs but below Rs. 40 lakhs	Rs.	2,000/-
(5) Rs. 40 lakhs but below Rs. 100 lakhs	Rs.	4,000/-
(6) Rs. 100 lakhs but below Rs. 500 lakhs	Rs.	6,000/-
(7) Rs. 500 lakhs but below Rs. 1000 lakhs	Rs.	10,000/-
(8) Rs. 10 crores but below Rs. 20 crores	Rs.	25,000/-
(9) Rs. 20 crores and above	Rs.	50,000/-."

6. *Repeal and saving.*— (1) The Goa Sales Tax (Amendment) Ordinance, 2001 (Ordinance No. 2 of 2001), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act, as amended by this Act.

Secretariat Annexe,
Panaji.

Dated: 3-8-2001.

V. P. SHETYE,
Secretary to the
Government of Goa
Law Department (Legal
Affairs).

Notification

7/49/2001-LA

The Maharashtra Agricultural Produce Marketing (Regulation) (Goa Amendment) Act, 2001 (Goa Act 50 of 2001), which has been passed by the Legislative Assembly of Goa on 23-7-2001 and assented to by the Governor of Goa on 1-8-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 3rd August, 2001.

The Maharashtra Agricultural Produce Marketing
(Regulation) (Goa Amendment)
Act, 2001.

(Goa Act 50 of 2001) [1-8-2001]

AN

ACT

further to amend the Maharashtra Agricultural
Produce Marketing (Regulation) Act, 1963

(Maharashtra Act No. XX of 1964), as in force in the State of Goa.

Be it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Maharashtra Agricultural Produce Marketing (Regulation) (Goa Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from 24 May, 2001.

2. *Amendment of section 2.*— In the Maharashtra Agricultural Produce Marketing (Regulation) Act, 1963 (Maharashtra Act XX of 1964), as in force in the State of Goa (hereinafter referred to as the "principal Act"), in sub-section (1) of section 2,—

(a) for clause (b), the following shall be substituted, namely:—

" (b) "agriculturist" means a person who,—

(i) ordinarily by his own labour or by the labour of any member of his family or who, by the labour of his tenants or servants or hired labour or otherwise, is engaged in the production or growth of agricultural produce; and

(ii) is a member of a co-operative society registered in the State of Goa which is dealing with agricultural produce, as may be notified by the State Marketing Officer from time to time and who has sold agricultural produce to the co-operative society of the value not less than Rs. 5000/- or such amount as may be determined by the State Marketing Officer from time to time in the preceding financial year; and

(iii) is not a trader, trading agent, broker, processor or commission agent; "

(b) for clause (j), the following shall be substituted, namely:—

"(j) "Marketing Board" means the Marketing Board established under section 11";

3. *Omission of section 10.*— Section 10 of the principal Act shall be omitted.

4. *Amendment of section 11.*— For section 11 of the principal Act, the following shall be substituted, namely:—

"11. *Establishment of the Marketing Board.*— There shall be established a Marketing Board for the State of Goa consisting of a Chairman, a Vice-Chairman and other members. The Marketing Board shall have such powers and discharge all such functions as are vested in it by or under this Act."

5. *Amendment of section 12.*— For section 12 of the principal Act, the following shall be substituted, namely:—

"12. *Incorporation of the Marketing Board.*— The Marketing Board shall be a body corporate by the name of "the Goa State Agricultural Marketing Board", and shall have perpetual succession and a common seal, and may in its corporate name sue and be sued, and shall be competent to contract, acquire and hold property, both movable and immovable, and to do all other things necessary for the purposes for which it is established."

6. *Amendment of section 13.* — For the sub-section (1) of section 13 of the principal Act, the following shall be substituted, namely:—

"(i) subject to the provisions of sub-section (2), the Marketing Board shall consist of the following seventeen members, namely:—

(a) ten agriculturists including two lady agriculturists to be elected by the agriculturists only;

(b) one trader holding 'A' class licence to be elected from amongst traders of all classes;

(c) two trader's co-operative societies registered in the State of Goa and which have paid highest amount of fees in the preceding market year to the Marketing Board; shall be represented by the respective Chairman to function as ex-officio members of the Marketing Board during the term of the elected Marketing Board;

(d) one chairman of a co-operative society registered in the State of Goa doing the business of processing or marketing of agricultural produce of notified commodities in the market area, to be elected from amongst the Chairmen of such co-operative societies;

(e) two members to be nominated by the Government, one being from the office of the Registrar of Co-operative Societies, Government of Goa and the other being from

the Department of Agriculture, Government of Goa, to function during the term of the elected Marketing Board;

(f) the Secretary of the Marketing Board, to function during the term of the elected Marketing Board."

7. *Amendment of Section 19.*— For Section 19 of the principal Act, the following shall be substituted, namely:—

"19. *Election of Chairman and Vice-Chairman.*— The meeting of the Marketing Board shall be presided over by the Chairman and in absence of the Chairman, by the Vice-Chairman. The Chairman and the Vice-Chairman shall be elected by the members of the Marketing Board, excluding the Secretary of the Marketing Board and the Government nominees. Only the members as mentioned in clauses (a), (c) and (d) of sub-section (1) of section 13 shall be eligible to contest for the post of the Chairman or the Vice-Chairman."

8. *Omission of section 44.*— Section 44 of the principal Act shall be omitted.

9. *General Amendment.*— In the principal Act,—

(i) for the words "Market Committee", wherever they occur, the words "Marketing Board" shall be substituted;

(ii) for the word "Committee", wherever it occurs, the words "Marketing Board" shall be substituted;

(iii) for the words "a Committee" or "a Market Committee" or "every Market Committee" or "any Market Committee" or "such Committee," wherever they occur, the words "The Marketing Board" shall be substituted;

(iv) for the words "A Market Committee", wherever they occur, the words "The Marketing Board" shall be substituted.

10. *Repeal and savings.*— (1) The Maharashtra Agricultural Produce Marketing (Regulation) Act, 1963 (Goa Amendment) Ordinance, 2001 (Ordinance No. 1 of 2001), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Secretariat Annexe,
Panaji.

Dated: 3-8-2001.

V. P. SHETYE,
Secretary to the
Government of Goa
Law Department (Legal
Affairs)

Notification

7/51/2001-LA

The Goa Tax on Entry of Goods (Second Amendment) Act, 2001 (Goa Act 52 of 2001), which has been passed by the Legislative Assembly of Goa on 23-7-2001 and assented to by the Governor of Goa on 1-8-2001, is hereby published for general information of the public.

S. G. Marathe, Under Secretary (Drafting).

Panaji, 3rd August, 2001.

The Goa Tax on Entry of Goods
(Second Amendment) Act, 2001

(Goa Act 52 of 2001) [1-8-2001]

AN

ACT

further to amend the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000).

BE it enacted by the Legislative Assembly of Goa in the Fifty-second Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Tax on Entry of Goods (Second Amendment) Act, 2001.

(2) It shall be deemed to have come into force with effect from 24th May, 2001.

2. *Amendment of section 3.* — For sub-section (3) of section 3 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000), the following shall be substituted, namely:—

“(3) Notwithstanding anything contained in sub-section (1) or sub-section (2), no tax shall be levied on and collected from a dealer who brings or causes to be brought into a local area any goods,—

1. in respect of which tax has been paid or has become payable in any other local area under sub-section (1); or

2. in respect of which tax has been paid or has become payable under the Goa Sales Tax Act, 1964 (Act 4 of 1964) and under the Central Sales Tax Act, 1956 (Central Act 74 of 1956).

Explanation.— For the purposes of this section, tax paid or become payable should be on goods in the same form in which they are brought or caused to be brought into the local area and in case of tax under the Central Sales Tax Act, 1956, that which is paid or become payable in the State of Goa.”.

3. *Repeal and saving.*— (1) The Goa Tax on Entry of Goods (Amendment) Ordinance, 2001 (Ordinance No. 3 of 2001), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Secretariat Annexe,
Panaji.

Dated: 3-8-2001.

V. P. SHETYE,
Secretary to the
Government of Goa
Law Department (Legal
Affairs).